

# Specification and Record Layout for Wage Reporting, Adjustments and Payments



## SUITS Wage Report and Payment File Specification

North Carolina State Unemployment Insurance Tax System

# Table of Contents

<b>1. Brief Description.....</b>	<b>7</b>
1.1. Processing and Amending Wage Reports .....	7
1.2. System Functionalities .....	7
1.2.1 Employer Functions .....	7
1.2.2 Agent Functions .....	7
1.3. Interface File Definitions .....	9
1.3.1. Employer Filing of Wage Reports .....	9
1.3.2. Agent Filing of Wage Reports.....	9
1.4. Employers and Agents Reporting Out of State Wages .....	9
1.5. Wage File Processing and Confirmation .....	10
1.5.1. Agent Filing of Wage Reports.....	10
1.5.2. Employer Wage File Confirmation Reports.....	11
1.5.3. Agent Wage File Validation .....	12
1.5.4. Agent Wage File Validation .....	13
<b>2. Employer ICESA Interface Requirements.....</b>	<b>13</b>
2.1. General Information .....	13
2.2. Employer ICESA Record Layouts.....	15
2.2.1. Record Type A.....	15
2.2.2. Record Type E.....	17
2.2.3. Record Type S.....	19
2.2.4. Record Type T.....	24
2.2.5. Record Type F.....	26
2.3. Download Sample File For Employer ICESA File Layout.....	27
2.3.1. Original Submission.....	27
2.3.2. Amendment Submission .....	27
<b>3. Agent ICESA Interface Requirements .....</b>	<b>28</b>
3.1. General Information .....	28
3.2. Agent ICESA Record Layouts.....	29
3.2.1. Record Type A.....	29
3.2.2. Record Type E.....	31
3.2.3. Record Type S.....	33
3.2.4. Record Type T.....	35

3.2.5.	Record Type F .....	38
3.3.	Download Sample File for Agent ICESA File Layout .....	39
3.3.1.	Original Submission .....	39
3.3.2.	Amendment Submission .....	39
<b>4.</b>	<b>Employer CSV Interface File Definition .....</b>	<b>40</b>
4.1.	General Information .....	40
4.1.1.	Rules for Currency Fields.....	40
4.1.2.	Rules for Currency Fields.....	40
4.2.	Employer CSV File .....	40
4.2.1.	Submitter Record .....	40
4.2.2.	Employer Record .....	42
4.2.3.	Wage Record.....	44
4.2.4.	Final Record.....	46
4.3.	Download Sample File for Employer CSV File Layout.....	46
4.3.1.	Original Submission.....	46
4.3.2.	Amendment Submission .....	46
<b>5.</b>	<b>Agent CSV Interface File Definition.....</b>	<b>47</b>
5.1.	General Information .....	47
5.1.1.	Rules for Currency Fields.....	47
5.1.2.	Rules for SSN Fields .....	47
5.2.	Agent CSV File.....	47
5.2.1.	Submitter Record .....	47
5.2.2.	Employer Record .....	50
5.2.3.	Wage Record.....	52
5.2.4.	Final Record.....	54
5.3.	Download Sample File for Agent CSV File Layout .....	55
5.3.1.	Original Submission.....	55
5.3.2.	Amendment Submission .....	55
<b>6.</b>	<b>Employer EFW2 Interface File Definition.....</b>	<b>56</b>
6.1.	General Information .....	56
6.1.1.	Rules for Alpha/Numeric Fields.....	57
6.1.2.	Rules for Currency Fields.....	57
6.2.	Employer EFW2 Record Layouts .....	57
6.2.1.	RA Record: Submitter Record .....	57
6.2.2.	RE Record: Employer Record.....	59

6.2.3.	RW Record: Wage Record .....	62
6.2.4.	RT Record: Total Record .....	63
6.2.5.	RF Record: Summary Record .....	66
6.3.	Amendment Submission.....	66
<b>7.</b>	<b>Agent EFW2 Interface File Definition .....</b>	<b>67</b>
7.1.	General Information .....	67
7.1.1.	Rules for Alpha/Numeric Fields .....	67
7.1.2.	Rules for Currency Fields.....	68
7.2.	Agent EFW2 Record Layout .....	68
7.2.1.	RA Record: Submitter Record .....	68
7.2.2.	RE Record: Employer Record.....	71
7.2.3.	RW Record: Wage Record .....	73
7.2.4.	RT Record: Total Record .....	75
7.2.5.	RF Record: Summary Record .....	76
7.3.	Amendment Submission.....	76
<b>8.</b>	<b>Agent Payment Submission – Payment Allocation File .....</b>	<b>77</b>
8.1.	General Information .....	77
8.2.	Payment Allocation File .....	78
8.2.1.	Summary Section – Row 1.....	78
8.2.2.	Detail Section – Remaining Rows.....	78
<b>9.</b>	<b>Payment Submission – ACH Credit .....</b>	<b>79</b>
9.1.	General Information .....	79
9.2.	ACH Addenda Record Specification .....	80
9.3.	ACH Addenda Record Sample.....	81
<b>10.</b>	<b>Appendices .....</b>	<b>84</b>
10.1.	Worker Relationship.....	84
10.2.	Adjustment Reason Codes .....	84
10.3.	Email Standard Format .....	84
10.4.	SSN Standard Format.....	85
10.5.	Dummy SSN .....	86
10.6.	FIPS Code .....	86
10.7.	Sample File Layouts .....	88
10.8.	Wage Report File Validations.....	89

# Document Control

## Document Revision History

Date	Author	Summary of Changes
4/24/23	Devang Joshi	Initial Submission

# 1. Brief Description

This booklet contains the Wage Report and Payment File Specifications and instructions for submitting unemployment wage reports and payments online. Employers and Agents can submit reports manually, by copying from a previous quarter or by uploading an electronic file containing the wage information. This document will describe the different file types that are available and the specific data layouts for each file type. This document also provides instructions on how to format, read and use each file that is used for uploading data into the system.

## 1.1. Processing and Amending Wage Reports

- Submit quarterly reports created by:
  - Manual entry of wage records
  - Submitting of no wage(s) report
  - Resuming submission of previously started wage report
  - Data upload in standard file formats (ICESA, CSV, and EFW2)
- Amend wage detail via the 'Amend Prior Report' option
- View history of wage report submissions

## 1.2. System Functionalities

This document includes the following system functionalities:

### 1.2.1 Employer Functions

The system will include necessary functionalities for employers to submit and review information related to tax and wage reporting:

- View and maintain account tax and wage information
- View history of wage and tax report submissions for an employer's account
- Submit quarterly wage reports
  - Single employer filings by data upload in standard data format (ICESA, CSV, EFW2)
- Amend quarterly wage reports

### 1.2.2 Agent Functions

The system will include the following functionalities for agents:

- View and maintain employer tax and wage information within the agent's authorization
- View history of wage and tax report submissions for an employer's account
- Submit quarterly wage reports
  - Single employer or multiple employer filings by data upload in standard data format (ICESA, CSV, and EFW2)
- Amend quarterly wage reports

## **1.3. Interface File Definitions**

### **1.3.1. Employer Filing of Wage Reports**

Employers can file original or amended wage reports using one of the four file formats. Detailed information describing formatting rules, field positions, and content is in the following chapters:

- Section 2: Employer ICESA Interface File Definition
- Section 4: Employer CSV Interface File Definition
- Section 6: Employer EFW2 Interface File Definition

Each file may only contain the information for the submitter and for one (1) quarter.

### **1.3.2. Agent Filing of Wage Reports**

Agents can submit wage information for multiple employers and/or reporting periods, using the same file formats. Detailed information describing formatting rules, field positions, and content is in the following chapters:

- [Section 3: Agent ICESA Interface File Definition](#)
- [Section 5: Agent CSV Interface File Definition](#)
- Section 7: Agent EFW2 Interface File Definition

The file can contain original filings and amendments, however, an original and amendment for the same employer and reporting period cannot be included in the same file.

All file types can be submitted online via the system

## **1.4. Employers and Agents Reporting Out of State Wages**

For a given calendar year, when an employee with out of state wages is being reported to NCDES, the out of state wage amount reported should include the cumulative out of state wages earned by the employee since the employee was last reported in NCDES.

Example:

- Out of state wages should be reported on a quarterly basis.
  - Out of state wage amounts should be reported as a year-to-date amount for the first quarter in which the SSN is being reported in NCDES. (e.g. – employee works only in Indiana in Q1. In Q2, same employee has reportable NCDES wages. Q2 NCDES wage report should include any out of state wages for Q1 and Q2.)
  - Out of state wage amount should also include any cumulative out of state wages if prior quarter was not reported in NCDES. (e.g. – same example as above for Q1

and Q2, but employee did not have any NCDES wages in Q3. They then had NCDES wages in Q4. The Q4 wage report should include any out of state wages from Q3 and Q4, but would not include out of state wages from Q1 or Q2 as those would have already been reported in the Q2 NCDES wage report.

## **1.5. Wage File Processing and Confirmation**

This section outlines how the wage file received will be processed in NCDES and how to view and download the confirmation reports.

### **1.5.1. Agent Filing of Wage Reports**

When an employer uploads the wage file, the system will perform validations. Some validations are:

- a. File type selected should match the extension of the uploaded file.
  - i. ICESA file should have a file extension of .txt
  - ii. CSV file should have a file extension of .csv
  - iii. EFW2 file should have a file extension of .efw
- b. Record length for the selected file type is correct.
  - i. For ICESA, the length of the records should be 275.
  - ii. For CSV, all the columns defined are populated.
  - iii. For EFW2, the length of the records should be 512.
- c. File layout for the selected file type is correct.
  - i. For ICESA, the order of the records should be A, E, S, T, F
  - ii. For CSV, the order of the records should be type 0, type 1, type 2, type 3
  - iii. For EFW2 the order of the records should be RA, RE, RW, RT, RF
- d. The FEIN in the file matches the employer account logged into when uploading the file
- e. The Employer Account ID in the file matches the employer account logged into when uploading the file
- f. The wages reported are for the quarter selected.
- g. No wages indicator is set to 1 if there are wage records in the file or set to 0 if there are no wages in the file.
- h. Adjustment Reason is set to 0 if the wages reported are original wages.
- i. Validate all the required fields are populated in correct format and length.



## **1.5.2. Employer Wage File Confirmation Reports**

After the file is accepted and processed, the system will send a processing email with the confirmation number, status of file processed and instructions on how to view the processed report. The system will either process the file or reject the file. There is no partial processing of wage records. If the file was rejected, please fix the errors, and upload the file again. Please follow the instructions below to view the status of the files uploaded and to view individual records with the details of errors.

### **To search by individual records:**

- 1) Login to your account.
- 2) Select the 'Wage Summary' link in the left navigation bar.
- 3) Select the 'File Details' tab.
- 4) Enter the confirmation number in the search criteria and click Search'.
- 5) From the search results displayed, click on the 'Confirmation Number' link.
- 6) The Employer ID included in the file is listed with processing results.

### **To view a file upload summary report:**

- 1) Login to your account.
- 2) Select the 'Reports' link from the left navigation bar.
- 3) Select "Employer File Submission Report" from the select report dropdown.
- 4) Enter the confirmation number and click view.
- 5) The search shows the details of the file and the status of each record from the file.
- 6) This report can be downloaded to Excel, Word or PDF from the report toolbar at the top of the report.
- 7) Click the 'Employer ID' for a detailed list of processing results for all the employee records.

### 1.5.3. Agent Wage File Validation

When an agent uploads the wage file, the system will perform validations. Some validations are:

- a. File type selected should match the extension of the uploaded file.
  - i. ICESA file should have a file extension of .txt
  - ii. CSV file should have a file extension of .csv
  - iii. EFW2 file should have a file extension of .efw
- b. Record length for the selected file type is correct.
  - i. For ICESA, the length of the records should be 275.
  - ii. For CSV, all the columns defined are populated.
  - iii. For EFW2, the length of the records should be 512.
- c. File layout for the selected file type is correct.
  - i. For ICESA, the order of the records should be A, E, S, T, F
  - ii. For CSV, the order of the records should be type 0, type 1, type 2, type 3
  - iii. For EFW2 the order of the records should be RA, RE, RW, RT, RF
- d. No wages indicator is set to 1 if there are wage records in the file or set to 0 if there are no wages in the file
- e. Adjustment Reason is set to 0 if the wages reported are original wages. Adjustment Reason is set greater than 0 if the wages reported are an amendment
- f. Validate all the required fields are populated in correct format and length
- g. The FEIN in the submitter record matches the Agent account logged into when uploading the file
- h. The Employer ID is a valid number
- i. The employer account is liable and active for the quarter/year being filed

### 1.5.4.Agent Wage File Validation

When an agent uploads the wage file, the system will perform initial validations before accepting the file. After the file is accepted, the system will provide a confirmation number on the screen. The file will be processed via batch. After the file is processed, the system will send a processing email with the confirmation number, status of file processed and instruction on how to view the processed report. Agent files can have one of the following statuses.

**Processed** – All the employers submitted in the file are processed.

**Partially Processed** – Some employers submitted in the file are processed and some are rejected. Fix the employers that are rejected and upload a new file only with these employers.

**Rejected** – All the employers submitted in the file are rejected. All the employer records must be fixed and uploaded again. Please follow the instructions below to view the status of the files uploaded and to view individual records with the details of errors.

#### To search by individual records:

- 1) Login to your account.
- 2) Select the 'Wage Summary' link in the left navigation bar.
- 3) Select the 'File Details' tab.
- 4) Enter the confirmation number in the search criteria and click 'Search'.
- 5) From the search results displayed, click on the 'Confirmation Number' link.
- 7) A list of employers who were included in the file appears with processing results for each employer.
- 8) Click the 'Employer ID' for a detailed list of processing results for all the employee records.

#### To view a file upload summary report:

- 1) Login to your account.
- 2) Select the 'Reports' link from the left navigation bar.
- 3) Select 'Agent File Submission Report' from the select report drop down.
- 4) Enter the confirmation number and click view.
- 5) The search shows the details of the file and the status of each record from the file.
- 6) This report can be downloaded to Excel, Word or PDF from the report toolbar at the top of the report.

## 2. Employer ICESA Interface Requirements

### 2.1. General Information

This incoming file is submitted to the system via the wage file upload process. Employers can file original or amended wage reports using this file format. However, each file should contain only the information for one (1) quarter. The following records should be included in each file:

- There should be one (1) record type 'A' in the file
- There should be one (1) record type 'E' in the file
- There can be multiple type 'S' records in the file
  - There can only be one (1) record type 'S' for an SSN / employer / reporting period
  - If the employer had no employees or paid no wages during the quarter, there should not be a type 'S' record
- There should be only one (1) type 'T' record in the file
  - If the employer has no employees or paid no wages during the quarter, a type 'T' record is still required
- There should be one (1) record type 'F' in the file

Report the actual wages paid for amended wage records. Do not report the difference between the amended and original wages.

## 2.2. Employer ICESA Record Layouts

### 2.2.1. Record Type A

The record type 'A' record will contain information about who is submitting the file. The Submitter's FEIN in the file must match the FEIN on the account logged into when uploading the file. Information contained in this record includes:

- FEIN for the submitter
  - Name and address for the submitter
  - Contact information for the submitter
- Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required
1 - 1	Record Identifier	1	Should always be 'A'	Yes
2 - 5	Filler	4	Fill with spaces	Fill with spaces
6 - 14	Submitter FEIN	9	The business FEIN; numbers only, do not include the hyphen	Yes
15 - 23	Filler	9	Fill with spaces	Fill with spaces
24 - 73	Business Name	50	The legal name of the business submitting the file Left justify the name and fill with spaces if it is less than fifty (50) characters	Yes
74 - 113	Mailing Address	40	The mailing address of the business submitting the file Left justify the address and fill with spaces if it is less than forty (40) characters	No
114 - 138	City	25	The mailing address city of the business submitting the file Left justify the city and fill with spaces if it is less than twenty-five (25) characters	No
139 - 140	State	2	The two character FIPS code for the business submitting the file. <FIPS Code> for NCDES	Yes
141 - 153	Filler	13	Fill with spaces	Fill with spaces
154 - 158	Zip	5	The mailing address ZIP Code of the business submitting the file Include leading zeros (0)	No
159 - 163	ZIP Ext	5	The mailing address ZIP Code extension of the business submitting the file If you include this, you must include the hyphen in position one-hundred and fifty-nine (159) If unknown, fill with spaces	No, fill with spaces if you do not include the + four (4)

Location	Contents of Field	Field Length	Description	Required
164 - 193	Submitter Contact Name	30	The first and last name of individual from submitting business who is responsible for the accuracy and completeness of the wage report Format the names as: First name<space>last name Left justify the name and fill with spaces if less than thirty (30) characters	Yes
194 - 203	Submitter Contact Phone	10	Contact telephone number, include the area code Numbers only, no special characters	Yes
204 - 207	Submitter Contact phone Extension	4	Contact telephone number extension (if any) If there is no extension, fill with spaces	No, fill with spaces if there is no extension
208- 247	Submitter Email	40	Contact Email Address Left justify the email and fill with spaces if less than forty (40) characters	Yes
248 - 275	Blanks	28	Fill with spaces	Fill with spaces

## 2.2.2.Record Type E

The record type 'E' record should contain information about the employer for whom the report is being submitted. The Employer ID and FEIN in the file must match the Employer ID and FEIN on the account logged into when uploading the file. Information contained in this record includes:

- FEIN of the employer
- Employer's name and address
- Employer ID

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be 'E'	Yes
2 – 5	Report Year	4	Year for which the report is being filed Format as YYYY	Yes
6 – 14	Employer FEIN	9	The business FEIN; numbers only, do not include the hyphen	Yes
15 – 23	Filler	9	Fill with spaces	Fill with spaces
24 – 73	Employer Name	50	The first fifty (50) characters of the employer's legal name Left justify and fill with spaces if the name is less than fifty (50) characters	Yes
74 – 113	Mailing Address	40	Employer's Physical Address Left justify and fill with spaces if the address is less than forty (40) characters	Yes
114 – 138	City	25	Employer's city Left justify and fill with spaces if the city is less than (25) characters	Yes
139 - 140	State	2	Employer's 2 character state abbreviation	Yes
141 – 148	Filler	8	Fill with spaces	Fill with spaces
149 – 153	ZIP	5	The business ZIP Code	Yes
154 – 158	ZIP Ext	5	Four (4) digit extension of ZIP Code, being sure to include the hyphen in position one-hundred and fifty-four (154) Fill with spaces if there is no extension	No
159 – 166	Filler	8	Fill with spaces	Fill with spaces
167 - 170	Taxing Entity Code	4	Contains 'UTAX'	Yes
171 - 172	State Identifier Code	2	Will be NCDES code	No

Location	Contents of Field	Field Length	Description	Required?
173 - 187	Employer ID	15	NCDES unemployment insurance Employer ID Left justify and fill with spaces	Yes
188 - 189	Report quarter	2	The last month of the calendar quarter to which the report applies. "03" = First quarter "06" = Second quarter "09" = Third quarter "12" = Fourth quarter	Yes
190 - 190	No wage indicator	1	If the employer did not pay wages during the calendar quarter and there will not be any employee records in the report, enter a zero (0) Otherwise enter a one (1) There should never be a one (1) where there are not type S records in the file, and there should never be a zero (0) when there are type S records in the file	Yes
191 - 275	Filler	85	Fill with spaces	Fill with spaces



### 2.2.3. Record Type S

The record type 'S' record is used to report wage and tax data for an individual employee. Information contained in this record includes:

- Social Security Number (SSN)
- Total wages paid
- Total out of state wages paid
- Employee Name
- Employer ID
- Number of weeks worked

There should be one (1) record for each SSN

Do not generate a record type 'S' if there were no wages paid to the employee and no weeks to report during the quarter. NCDES total wages and weeks worked fields cannot both equal zero for an original filing.

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be 'S'	Yes
2 – 10	SSN	9	Employee's Social Security Number (SSN) Do not enter hyphens Refer to "Dummy SSN" section in "Appendices" to learn about how to report wages for unknown SSN	Yes
11 – 30	Last Name	20	Employee's last name Left justify and fill with spaces if it is less than twenty (20) characters	Yes
31 – 42	First Name	12	Employee's first name Left justify and fill with spaces if it is less than twelve (12) characters	Yes
43 – 43	Middle Initial	1	Employee's middle initial If no middle initial, fill with a space	No
44 – 45	State FIPS Code	2	The state FIPS postal numeric code for the state to which wages are being reported. 39 for NCDES	Yes
46 – 63	Filler	18	Fill with spaces	Fill with spaces

Location	Contents of Field	Field Length	Description	Required?
64 – 77	Gross Wage Amt	14	Employee's Unemployment Insurance total wages paid in the quarter Include the cents but no decimal Right justify and pad with zeros (0) For example 25.64 should be included as: 00000000002564	Yes

Location	Contents of Field	Field Length	Description	Required?
78 - 131	Filler	54	Fill with spaces	Fill with spaces
132 - 134	Hours Worked	3	Include hours worked during the quarter for the employee. Total wages and hours worked cannot both equal zero for an original filing.	No
135 - 146	Filler	12	Fill with spaces	Fill with spaces
147 - 161	Employer ID	15	Employer ID Left justify and fill with spaces	Yes
162 - 209	Filler	48	Fill with spaces	Fill with spaces
210 - 210	Employee Officer Code	1	Include the officer code Zero (0) for Employee One (1) for Officer	No
211 - 211	Filler	1	Fill with spaces	Fill with spaces
212-212	Employee on12 Month 1	1	Will contain whether the employee was included on the payroll that included the 12th of the month for the first monthof the quarter 0=No 1=Yes	No
213-213	Employee on12 Month 2	1	Will contain whether the employee was included on the payroll that included the 12th of the month for the second month of the quarter 0=No 1=Yes	No

Location	Contents of Field	Field Length	Description	Required?
214-214	Employee on 12 Month 3	1	Will contain whether the employee was included on the payroll that included the 12th of the month for the third month of the quarter 0=No 1=Yes	No
215 - 220	Reporting Period	6	The last month and year for the calendar quarter for which this report applies, for example, "032017" for Jan-Mar of 2017	Yes
221-235	OOS Wage Amt	15	Employee's Out of State UI taxable wages for the quarter Include the cents but no decimal Right justify and pad with zeros (0) For example 25.64 should be included as: 000000000002564	Not required if there are no out of state taxable wages to report. If there are out of state taxable wages for the quarter, report them here to receive proper credit
236-237	OOS Wage State Code	2	The OOS Wage state code or Commonwealth/territory Use postal abbreviations.	Yes, if OOS Wage Amt is provided
238-239	Adj Reason Code	2	Numeric - Reason code for adjustment to employee wages Zero (00) means original filing Valid adjustment reason codes are one (01) through nine (09). Refer <a href="#">Section 12.2 Adjustment Reason Codes</a> for valid reason codes	Yes
240-249	Location ID	10	ID of the location for which the wages are reported	No
250-255	SOC Code	6	SOC code of the employee	No, fill with spaces if there is not data

Location	Contents of Field	Field Length	Description	Required?
256	Seasonal Indicator	1	Indicates seasonal employment for employee	No
257-275	Blanks	19	Fill with spaces	Fill with spaces

## 2.2.4.Record Type T

The record type 'T' record should contain the totals for all record type 'S' records reported for the employer / reporting period. Information contained in this record includes:

- Total number of employees
- Total NCDES wages paid
- Total taxable wages
- Total excess wages
- Total number of employees on the 12th of each month during the reporting period

Report the total number of employees that were on the payroll for the payroll period that includes the 12<sup>th</sup> of the month for each month of the quarter.

If the employer paid no wages in the quarter, include a record type 'T' record for the employer and enter zeros (0) for the total number of employees, total number of employees on the 12<sup>th</sup> of each month, total wages paid in the quarter, taxable wages, and excess wages.

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1 - 1	Record Identifier	1	Should always be 'T'	Yes
2 - 8	Total Number of Employees	7	The total number of 'S' records in the file Right justify and pad with zeros (0)	Yes
9 - 26	Filler	18	Fill with spaces	Fill with spaces
27 - 40	Total Gross Wages	14	Quarterly NCDES total wages subject to UI taxes Include the cents but no decimal Right justify and pad with zeros (0) For example 25.64 should be included as: 00000000002564	Yes
41 - 54	Total Excess Wages	14	Quarterly excess UI wages for the employer – Total wages minus taxable wages Include the cents but no decimal Right justify and pad with zeros (0) For example 25.64 should be included as: 00000000002564	Yes
55 - 68	Total Taxable Wages	14	Total quarterly taxable UI wages for the employer Include the cents but no decimal Right justify and pad with zeros (0) For example 25.64 should be included as: 00000000002564	Yes
69 - 81	Filler	13	Fill with spaces	Fill with spaces

Location	Contents of Field	Field Length	Description	Required?
82 -87	Reporting Period	6	The last month and year for the calendar quarter for which this report applies, for example, "032017" for Jan-Mar of 2017	Yes
88 - 226	Filler	139	Fill with spaces	Fill with spaces
227 - 233	No. of Employees On12 Month1	7	Total employees for the employer/period who were on the payroll for the payroll period that includes the 12th of the Month for the first month of the quarter Right justify and pad with zeros (0)	Yes
234 - 240	No. of Employees On12 Month2	7	Total employees for the employer/period who were on the payroll for the payroll period that includes the 12th of the month for the second month of the quarter Right justify and pad with zeros (0)	Yes
241 - 247	No. of Employees On12 Month3	7	Total employees for the employer/period who were on the payroll for the payroll period that includes the 12th of the month for the third month of the quarter Right justify and pad with zeros (0)	Yes
248 - 275	Blanks	28	Fill with spaces	Fill with spaces

### 2.2.5.Record Type F

The record type 'F' indicates the end of the file and must be the last data record on each file submitted. Information contained in this record includes:

- Total number of record type 'S' records in the file
- Total wages

The record type 'F' must appear only once in each file. Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be 'F'	Yes
2 - 11	Total No. of Employees in File	10	The total number of 'S' records in the entire file Right justify and pad with zeros (0)	Yes
12 – 40	Filler	29	Fill with spaces	Fill with spaces
41 - 55	Total Wages Reported in File	15	Total of quarterly NCDES total wages on all 'S' records in the file Right justify and pad with zeros (0) Include the cents but no decimal For example \$25.64 should be included as: 000000000002564	Yes
56 – 275	Filler	220	Fill with spaces	Fill with spaces



## 2.3. Download Sample File For Employer ICESA File Layout

### 2.3.1. Original Submission

See [Section 10.6](#) for a sample employer ICESA file layout.

### 2.3.2. Amendment Submission

To amend a wage item, employers should enter the proper [adjustment code](#) against each SSN at position 238-239. NOTE: When amending a previous submission, the SSN line should include all data originally reported. Only the amended information (SSN, name, wages or weeks worked) should change.

- **Add a New Employee** – Add a new SSN record with all required fields and the adjustment reason code for adding a new employee.
- **Amend Wages and/or Weeks Worked** - Enter the SSN record originally reported and amend the wages and weeks worked to reflect the new total. Use the adjustment reason code for amending wages.
- **Exclude Employee** - Enter the SSN record originally reported with zero (0) wages, zero (0) weeks worked and use the adjustment reason code for excluding an employee.
- **Correct an SSN** – 1. Enter the SSN record originally reported with zero (0) wages, zero (0) weeks worked and use the adjustment reason code for correcting an SSN. 2. Add a new SSN record with all required fields and the adjustment reason code for correcting an SSN.
- **Out of State Wage Amendment** – Enter the SSN record originally reported. In position 221-235, enter the amount of out of state wages paid for that quarter for that employee and use adjustment reason code for out of state employee.
- **Name Correction** – Enter the SSN record originally reported. In the name field, enter the corrected name. Use adjustment reason code for employee name correction.

The Month 1, 2 and 3 Employment for Employer (Total record) in the amendment file should reflect the total employment for all employees, not the total employment for the amended employees.

See [Section 10.6](#) for a sample employer ICESA file layout for amendment.

## 3. Agent ICESA Interface Requirements

### 3.1. General Information

This incoming file is submitted to the system via the wage file upload process. Agents can submit wage information for multiple employers and reporting periods in this file format. There is no need to generate a separate file for each employer and reporting period. Original filings and amendments can be included in the same file. However, an original and amendment for the same employer and reporting period cannot be included in the same file. The following rules for individual record types apply:

- There should be only one (1) record type 'A' in the file
- There can be multiple record type 'E' records in the file
  - There should be a record type 'E' for each employer / reporting period
  - If the employer had no wages to report in the quarter, then include a record type 'E' record for the period, but no record type 'S' records
- There can be multiple record type 'S' records in the file
  - There can be only one (1) record type 'S' for an SSN / employer / reporting period
- There can be multiple record type 'T' records in the file
  - There should be a record type 'T' for each employer / reporting period
  - If the employer had no wages to report in the quarter, then include a record type 'T' record for the period, but no record type 'S' records
- There should be one (1) record type 'F' in the file

Report the actual wages paid for amended wage records. Do not report the difference between the amended and original wages. If an SSN record (S record) is rejected for any reason, then the entire employer record associated with that SSN will be rejected.

## 3.2. Agent ICESA Record Layouts

### 3.2.1. Record Type A

The record type 'A' record will contain information about who is submitting the file. The Submitter's FEIN in the file must match the FEIN on the account logged into when uploading the file. Information contained in this record includes:

- FEIN for the submitter
- Name and address for the submitter
- Contact information for the submitter Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1 - 1	Record Identifier	1	Should always be 'A'	Yes
2 – 5	Filler	4	Fill with spaces	Fill with spaces
6 – 14	Submitter FEIN	9	The business FEIN; numbers only, do not include the hyphen	Yes
15 – 23	Filler	9	Fill with spaces	Fill with spaces
24 – 73	Business Name	50	The name of the agent submitting the file Left justify the name and fill with spaces if it is less than fifty (50) characters	Yes
74 – 113	Mailing Address	40	The mailing address of the agent submitting the file Left justify the address and fill with spaces if it is less than forty (40) characters	No
114 – 138	City	25	The mailing address city of the agent submitting the file Left justify the city and fill with spaces if it is less than twenty-five (25) characters	No
139-140	State	2	The two character FIPS code for the business submitting the file.	Yes
141 - 153	Filler	13	Fill with spaces	Fill with spaces
154 - 158	ZIP	5	The mailing address ZIP Code of the agent submitting the file Include leading zeros (0)	No
159 - 163	ZIP Ext	5	The mailing address ZIP Code extension of the agent submitting the file If you include this, you must include the hyphen in position one-hundred and fifty-nine (159) If unknown, fill with spaces	No, fill with spaces if you do not include the + four (4)
164 - 193	Submitter Contact Name	30	The first and last name of individual from submitting agent who is responsible for the accuracy and completeness of the wage report Format the names as: First name<space>last name Left justify the name and fill with spaces if	Yes

Location	Contents of Field	Field Length	Description	Required?
			less than thirty (30) characters	
194 - 203	Submitter Contact Phone	10	Contact telephone number, include the area codeNumbers only, no special characters	Yes
204 - 207	Submitter Contact Phone Ext	4	Contact telephone number extension (if any)If there is no extension, fill with spaces	No, fill with spaces if not available
208- 247	Submitter Email	40	Contact Email Address Left justify the email and fill with spaces if less than forty (40)characters	Yes
248 - 275	Filler	28	Fill with spaces	Fill with spaces

### 3.2.2.Record Type E

The record type 'E' record should contain information about the employer for whom the report is being submitted. Information contained in this record includes:

- The FEIN of the employer
- The employer's name and address
- Employer ID

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be 'E'	Yes
2 – 5	Report Year	4	Year for which the report was filed Formatted as YYYY	Yes
6 – 14	Employer FEIN	9	The business FEIN; numbers only, do not include the hyphen	Yes
15 – 23	Filler	9	Filled with spaces	Fill with spaces
24 - 73	Employer Name	50	The first fifty (50) characters of the employer's legal name Left justified and fill with spaces if the name is less than fifty (50) characters	Yes
74 - 113	Mailing Address	40	Employer's Physical Address Left justify and fill with spaces if the address is less than forty (40) characters	No
114 - 138	City	25	Employer's city Left justify and fill with spaces if the address is less than (25) characters.	Yes
139-140	State	2	Employer's 2 character state abbreviation	Yes
141 - 148	Filler	8	Fill with spaces	Fill with spaces
149 - 153	ZIP	5	The business ZIP Code	Yes
154 - 158	ZIP Ext	5	Four digit extension of ZIP Code, be sure to include the hyphen in position one-hundred and fifty-four (154) Fill with spaces if there is no extension	No

Location	Contents of Field	Field Length	Description	Required?
159 - 166	Filler	8	Filled with spaces	Fill with spaces
167 - 170	Taxing Entity Code	4	Should always be 'UTAX'	Yes
171 - 172	State Identifier Code	2	Should be <FIPS Code> for NCDES	No
173 - 187	Employer ID	15	The Employer ID Left justified and filled with spaces	Yes
188 - 189	Report Quarter	2	The last month of the calendar quarter for which the report was filed. "03" = First quarter "06" = Second quarter "09" = Third quarter "12" = Fourth quarter	Yes
190 - 190	No wage report indicator	1	If the employer did not pay wages during the calendar quarter and there will not be any employee records in the report, enter a zero (0)  Otherwise enter a one (1)  There should never be a one (1) where there are not type 'S' records in the file, and there should never be a zero (0) when there are type 'S' records in the file	Yes
191 - 275	Filler	85	Fill with spaces	Fill with spaces

### 3.2.3.Record Type S

The record type 'S' record is used to report wage and tax data for an employee. Information contained in this record includes:

- Social Security Number (SSN)
- Total wages paid
- Total out of state wages paid
- Employee Name
- Employer ID
- Number of weeks worked

There should be one (1) record for each SSN per Employer ID per year and quarter.

Do not generate a record type 'S' if there were no wages paid to the employee and no weeks to report during the quarter. NCDES totalwages and weeks worked fields cannot both equal zero for an original filing.

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be 'S'	Yes
2 – 10	SSN	9	Employee's Social Security Number Do not enter hyphens Refer to "Dummy SSN" section in "Appendices" to learn about how to report wages for unknown SSN	Yes
11 – 30	Last Name	20	Employee's last name Left justify and fill with spaces if it is less than twenty (20)characters	Yes
31 – 42	First Name	12	Employee's first name Left justify and fill with spaces if it is less than twelve (12)characters	Yes
43 – 43	Middle Initial	1	Employee's middle initial If no middle initial, fill with a space	No
44 – 45	State FIPS Code	2	The state FIPS postal numeric code for the state to whichwages are being reported. <FIPS Code> for NCDES	Yes
46 – 63	Filler	18	Fill with spaces	Fill with spaces
64 – 77	Gross Wage Amt	14	Employee's UI total wages paid in the quarter. Include thecents but no decimal Right justify and pad with zeros (0) For example \$15.90 should be included as:000000000001590	Yes
78 – 131	Filler	54	Fill with spaces	Fill with spaces

Location	Contents of Field	Field Length	Description	Required?
132 – 134	Hours Worked	3	Include hours worked during the quarter for the employee. Total wages and hours worked cannot both equal zero for an original filing.	No
135 – 146	Filler	12	Fill with spaces	Fill with spaces
147 – 161	Employer ID	15	State unemployment insurance Employer ID Left justify and fill with spaces	Yes
162 – 209	Filler	48	Fill with spaces	Fill with spaces
210 – 210	Employee Officer Code	1	Officer code Zero (0) for Employee One (1) for Officer	No
211 - 211	Filler	1	Fill with spaces	Fill with spaces
212-212	Employee On12 Month Month1	1	Will contain whether the employee was included on the payroll that included the 12th of the month for the first month of the quarter 0=No 1=Yes	No
213-213	Employee On12 Month Month2	1	Will contain whether the employee was included on the payroll that included on the 12th of the month for the second month of the quarter 0=No 1=Yes	No
214-214	Employee On12 Month Month3	1	Will contain whether the employee was included on the payroll that included on the 12th of the month for the third month of the quarter 0=No 1=Yes	No
215 - 220	Reporting Period	6	The last month and year for the calendar quarter for which this report applies, for example, "032017" for Jan-Mar of 2017	Yes
221-235	OOS Wage Amt	15	Employee's Out of State UI taxable wages for the quarter Include the cents but no decimal Right justify and pad with zeros (0) For example 25.64 should be included as: 000000000002564	Not required if there are no out of state taxable wages to report. If there are out of state taxable wages for the quarter, report them here to receive proper credit
236-237	OOS Wage State Code	2	The OOS Wage state code or Commonwealth/territory Use postal abbreviations.	Yes, if OOS Wage Amt is provided



Location	Contents of Field	Field Length	Description	Required?
238-239	Adj Reason Code	2	Numeric – Adjustment Reason code for adjustment to employee wages Zero (00) means original filing Valid adjustment reason codes one (01) through nine (09) Refer Section <a href="#">12.2 Adjustment Reason Codes</a> for valid reason codes	Yes
240-249	Location ID	10	ID of the location for which the wages are reported	No
250-255	SOC Code	6	SOC code of the employee	No, fill with spaces if there is not data
256	Seasonal Indicator	1	Indicates seasonal employment for employee	No
257-275	Blanks	19	Fill with spaces	Fill with spaces

### 3.2.4. Record Type T

The record type 'T' record will contain the totals for all record type 'S' records reported for the employer / reporting period. Information contained in this record includes:

- Total number of employees
- Total NCDES wages paid
- Total taxable wages
- Total excess wages
- Total number of employees on the 12<sup>th</sup> of each month for the reporting period.

Report the total number of employees that were on the payroll for the payroll period that includes the 12<sup>th</sup> of the month for each month of the quarter.

There should be one (1) record type 'T' for each Employer ID/reporting period.

If the employer paid no wages in the quarter, include a record type 'T' record for the employer / period and enter zeros (0) for the total number of employees, total number of employees on the 12<sup>th</sup> of each month, total wages paid in the quarter, taxable wages, and excess wages.

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1 - 1	Record Identifier	1	Should always be 'T'	Yes
2 - 8	No. of Employees	7	The total number of 'S' records in the fileRight justify and pad with zeros (0)	Yes
9 - 26	Filler	18	Fill with spaces	Fill with spaces
27 - 40	Total Gross Wages	14	Quarterly NCDES total wages subject to UI taxes Include the cents but no decimal Right justify and pad with zeros (0) For example 25.64 should be included as: 00000000002564	Yes
41 - 54	Total Excess Wages	14	Quarterly excess UI wages for the employer – Total wages minus taxable wages Include the cents but no decimal Right justify and pad with zeros (0) For example 25.64 should be included as: 00000000002564	Yes
55 - 68	Total Taxable Wages	14	Total quarterly taxable UI wages for the employerInclude the cents but no decimal Right justify and pad with zeros (0) For example 25.64 should be included as: 00000000002564	Yes
69 - 81	Filler	13	Fill with spaces	Fill with spaces
82 - 87	Reporting Period	6	The last month and year for the calendar quarter for whichthis report applies, for example, "032017" for Jan-Mar of 2017	Yes
88 - 226	Filler	139	Fill with spaces	Fill with spaces
227 - 233	No. of Employees On12 Month1	7	Total employees for the employer/period who were on thepayroll for the payroll period that includes the 12th of the Month for the first month of the quarter Right justify and pad with zeros (0)	Yes
234 - 240	No. of Employees On12 Month2	7	Total employees for the employer/period who were on thepayroll for the payroll period that includes the 12th of the month for the second month of the quarter Right justify and pad with zeros (0)	Yes
241 - 247	No. of Employees On12 Month3	7	Total employees for the employer/period who were on thepayroll for the payroll period that includes the 12th of the month for the third month of the quarter Right justify and pad with zeros (0)	Yes

Location	Contents of Field	Field Length	Description	Required?
248 - 275	Filler	28	Fill with spaces	Fill with spaces

### 3.2.5.Record Type F

The record type 'F' will indicate the end of the file and will be the last data record on each file submitted. Information contained in this record includes:

- Total number of record type 'S' records in the file
- Total wages of all record type 'T' records

The record type 'F' must appear only once on each file. Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be 'F'	Yes
2 - 11	Total No. of Employees in File	10	The total number of 'S' records in the entire fileRight justify and pad with zeros (0)	Yes
12 – 40	Filler	29	Fill with spaces	Fill with spaces
41 - 55	Total Wages Reported in File	15	Total of quarterly NCDES total wages on all 'S' records in the fileRight justify and pad with zeros (0) Include the cents but no decimal For example \$25.64 should be included as:000000000002564	Yes
56 – 275	Blank	220	Fill with spaces	Fill with spaces

### 3.3. Download Sample File for Agent ICESA File Layout

#### 3.3.1.Original Submission

See [Section 10.6](#) for a sample agent ICESA file layout.

#### 3.3.2.Amendment Submission

To amend a wage item, employers should enter the proper adjustment code against each SSN at position 238-239. **NOTE:** When amending a previous submission, the SSN line should include all data originally reported. Only the amended information (SSN, name, wages or weeks worked) should change.

- **Add a New Employee** – Add a new SSN record with all required fields and the adjustment reason code for adding a new employee.
- **Amend Wages and/or Weeks Worked** - Enter the SSN record originally reported and amend the wages and weeks worked to reflect the new total. Use the adjustment reason code for amending wages.
- **Exclude Employee - Enter the SSN record originally reported with zero (0) wages, zero (0) weeks worked and use the adjustment reason code for excluding an employee.**
- **Correct an SSN** – 1. Enter the SSN record originally reported with zero (0) wages, zero (0) weeks worked and use the adjustment reason code for correcting an SSN. 2. Add a new SSN record with all required fields and the adjustment reason code for correcting an SSN.
- **Out of State Wage Amendment** – Enter the SSN record originally reported. In position 221-235, enter the amount of out of state wages paid for that quarter for that employee and use adjustment reason code for out of state employee.
- **Name Correction** – Enter the SSN record originally reported. In the name field, enter the corrected name. Use adjustment reason code for employee name correction.

The Month 1, 2 and 3 Employment for Employer (Total record) in the amendment file should reflect the total employment for all employees, not the total employment for the amended employees.

See [Section 10.6](#) for a sample agent ICESA file layout for amendment.

## 4. Employer CSV Interface File Definition

### 4.1. General Information

This section contains the file specifications for NCDES Unemployment Insurance Tax and Wage reporting .csv file format. The .csv file format can be created using commercially available spreadsheet software (for example, Microsoft Excel). Employers can file original or amended wage reports in this file format. However, each file should contain only the information for one (1) quarter.

Report the actual wages paid for amended wage records. Do not report the difference between the amended and original wages. The file is a comma separated file, and there is no set length for the rows. The following paragraphs contain the specifications for the incoming wage report:

#### 4.1.1. Rules for Currency Fields

- Must contain only numbers
- No comma separators
- No signed amounts (high order signed or low order signed)
- Include both dollars and cents with no decimal point (example: \$59.60 = 5960)

#### 4.1.2. Rules for Currency Fields

- Must contain nine (9) digits
  - Excel will trim leading zeros (0) with the default settings
  - Set the number format to 'text' for the SSN column if creating the file with Excel

### 4.2. Employer CSV File

This incoming file is submitted to the system via the wage file upload process. The file is a comma separated file. The file contains four (4) records and the rules for records and fields within the file as described in the following subchapters.

#### 4.2.1. Submitter Record

The submitter record will contain information about the business submitting the file. The Submitter's FEIN in the file must match the FEIN on the account logged into when uploading the file.

Below is a description for each field in the record. (Beginning at Column A, Row 1)

Position	Field Name	Field Specifications	Required
A1	Record Identifier	Should always be zero '0'	Yes
B1	Submitter FEIN	The business FEIN; numbers only, do not include the hyphen	Yes
C1	Business Name	The legal name of the business submitting the file	Yes

Position	Field Name	Field Specifications	Required
D1	Address	The mailing address of the business submitting the file	No
E1	City	The mailing address city of the business submitting the file	No
F1	State	The two character FIPS code	Yes
G1	ZIP	The mailing address ZIP Code of the business submitting the file Include leading zeros (0)	No
H1	ZIP Ext	The mailing address ZIP Code extension of the business submitting the file If unknown, leave blank	No, leave blank or include the + Four (4)
I1	Contact Name	First and last name of individual from submitting business who is responsible for the accuracy and completeness of the wage report Format the names as: First name<space>last name	Yes
J1	Phone	Contact telephone number, include the area code Numbers only, no special characters	Yes
K1	Extension	Contact telephone number extension (if any) If there is no extension, leave blank	No, leave blank or Extension
L1	Email	Contact Email address	Yes

### 4.2.2. Employer Record

The employer record will contain summary totals for the employer / reporting period. Below is a description for each field in the record. (Beginning at Column A, Row 2)

Position	Field Name	Field Specifications	Required
A2	Record type	Should always be '1' for employer record	Yes
B2	Employer ID	Employer ID, no special characters	Yes
C2	Reporting Period	This field will contain the last month of the quarter and the year For example, the values for 2017 would be: 1st - 32017 2nd - 62017 3rd - 92017 4th - 122017	Yes
D2	Total Gross wages	Total NCDES wages for employer Do not use comma separator or decimal, for example \$12,524.55 would be 1252455	Yes
E2	Total Taxable Wages	Total taxable wages for employer Do not use comma separator or decimal, for example \$8,325.99 would be 832599	Yes
F2	Total Excess Wages	Total excess wages for employer (Excess wages = Total wages – taxable wages) Do not use comma separator or decimal, for example \$2,983.75 would be 298375	Yes
G2	No. of Employees On12 Month1	Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter	Yes
H2	No. of Employees On12 Month2	Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter	Yes
I2	No. of Employees On12 Month3	Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the third month in the quarter	Yes
J2	No Wage Indicator	If the employer did not pay wages during the calendar quarter and there will not be any employee records in the report, enter a '0' zero Otherwise enter a '1' There should never be a '1' where there are not type '2' records in the file, and there should never be a '0' (zero) when there are type '2' records in the file	Yes





### 4.2.3.Wage Record

The wage record will contain wage data for the employees. There should be one (1) row for each SSN.

Below is a description for each field in the record. (Beginning at Column A, Row 3 for first employee and start a new row for each additional employee, for example, employee 2 would start in position A4)

Position	Field Name	Field Specifications	Required?
A3	Record type	Must be two '2' for wage record	Yes
B3	Employer ID	Employer's ID, no special characters	Yes
C3	Reporting Period	This field will contain the last month of the quarter and the year For example, the values for 2017 should be: 1st - 32017 2nd – 62017 3rd - 92017 4th – 122017	Yes
D3	SSN	Employee's Social Security Number (SSN) Note: the SSN must contain nine (9) digits, no hyphens Excel will trim leading zeros (0) with the default settings Set the number format to 'text' for the SSN column if creating the file with Excel Refer to "Dummy SSN" section in "Appendices" to learn about how to report wages for unknown SSN	Yes
E3	First Name	Employee's First Name	Yes
F3	Middle Initial	Employee's Middle Initial Do not fill if there is no middle initial	No
G3	Last Name	Employee's Last Name	Yes
H3	Gross Wage Amt	Total wages subject to UI paid to employee for reporting period Do not use comma separator or decimal, for example \$5,687.23 would be 568723	Yes
I3	OOS Wage Amt	Out of State taxable wages subject to UI paid to employee for the quarter Do not use comma separator or decimal, for example \$4,687.25 would be 468725	Not required if there are no out of state taxable wages to report. If there are out of state taxable wages for the quarter, report them here to receive proper credit
J3	OOS Wage State Code	The OOS Wage state code or Commonwealth/territory Use postal abbreviations.	Yes, if OOS Wage Amt is provided

Position	Field Name	Field Specifications	Required?
K3	Hours worked	Include hours worked during the quarter for the employee. Total wages and hours worked cannot both equal zero for an original filing.	No
L3	Location ID	ID of the location for which the wages are reported	No
M3	SOC code of the employee	SOC code of the employee Ex. 11-0000	No
N3	Seasonal Indicator	Indicates seasonal employment for employee	No
O4	Employer Officer Ind	Include the owner/officer relationship of the worker 0 = Employee 1 = Officer/Owner	No
P3	Employee On12 of Month1	Employee worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter. 0=No 1=Yes	No
Q3	Employee On12 of Month2	Employee worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter. 0=No 1=Yes	No
R3	Employee On12 of Month3	Employee worked for the employer during the payroll period that included the 12th of the month for the third month in the quarter. 0=No 1=Yes	No
S3	Adjustment Code	Numeric - Reason code for adjustment to employee wages Zero (0) means original filing Refer Section <a href="#">12.2 Adjustment Reason Codes</a> for valid reason codes	Yes
T3	Other Reason	Include the reason for adjustment if adjustment code = 10.	No

#### 4.2.4.Final Record

The final record will contain totals for the file.

Below is a description for each field in the record. Final record begins in column A of the last row of the file (next row after last wage record row)

Position	Field Name	Field Specifications	Required?
Ax x=last row of the file	Record type	Must be three '3' for final record	Yes
Bx x=last row of the file	Total No. of Employees in File	Include total number of wage records in file	Yes
Cx x=last row of the file	Total Wages Reported in File	Include total NCDES wages reported in file Do not use comma separator or decimal, for example \$52,468.99 would be 5246899	Yes

### 4.3. Download Sample File for Employer CSV File Layout

#### 4.3.1. Original Submission

See [Section 10.6](#) for a sample employer CSV file layout

#### 4.3.2.Amendment Submission

To amend a wage item, employers should enter the proper [adjustment code](#) against each SSN in the employee record in column 'O'. **NOTE:** When amending a previous submission, the SSN line should include all data originally reported. Only the amended information(SSN, name, wages or weeks worked) should change.

- **Add a New Employee** – Add a new SSN record with all required fields and the adjustment reason code for adding a new employee.
- **Amend Wages and/or Weeks Worked** - Enter the SSN record originally reported and amend the wages and weeks worked to reflect the new total. Use the adjustment reason code for amending wages.
- **Exclude Employee** - Enter the SSN record originally reported with zero (0) wages, zero (0) weeks worked and use the adjustment reason code for excluding an employee.
- **Correct an SSN** – 1. Enter the SSN record originally reported with zero (0) wages, zero (0) weeks worked and use the adjustment reason code for correcting an SSN. 2. Add a new SSN record with all required fields and the adjustment reason code for correcting an SSN.
- **Out of State Wage Amendment** – Enter the SSN record originally reported. In column 'I', enter the amount of out of state wages paid for that quarter for that employee and use adjustment reason code for out of state employee.
- **Name Correction** – Enter the SSN record originally reported. In the name field, enter the corrected name. Use adjustment reason code for employee name correction.

The Month 1, 2 and 3 Employment for Employer (Total record) in the amendment file should reflect the total employment for all employees, not the total employment for the amended employees.

See [Section 10.6](#) for a sample employer CSV file layout for amendment.

## **5. Agent CSV Interface File Definition**

### **5.1. General Information**

This section contains the file specifications for the NCDES Unemployment Insurance Tax and Wage reporting .csv file format. This format can be created using commercially available spreadsheet software (for example, Microsoft Excel). Agents can file for multiple employers / reporting periods in the file. There is no need to generate a separate file for each employer or reporting period. Original filings and amendments can be in the same file. However, an original and amendment for the same employer and reporting period cannot be included in the same file.

Report the actual wages paid for amended wage records. Do not report the difference between the amended and original wages. The file is a comma separated file, and there is no set length for the rows.

If an SSN record is rejected for any reason, then the entire employer record associated with that SSN will be rejected.

#### **5.1.1. Rules for Currency Fields**

- Must contain only numbers
- No comma separators
- No signed amounts (high order signed or low order signed)
- Include both dollars and cents with no decimal point (example: \$59.60 = 5960)

#### **5.1.2. Rules for SSN Fields**

- Must contain nine (9) digits
  - Excel will trim leading zeros (0) with the default settings
  - Set the number format to 'text' for the SSN column if creating the file with Excel

### **5.2. Agent CSV File**

This incoming file is submitted to the system via the wage file upload process. The file is a comma separated file. The file contains four (4) records and the rules for records and fields within the file as described in the following subchapters.

#### **5.2.1. Submitter Record**

The submitter record will contain information about the business submitting the file. The Submitter's FEIN in the file must match the FEIN on the account logged into when uploading the file.

Below is a description for each field in the record. (Beginning at Column A, Row 1)

Position	Field Name	Field Specifications	Required
A1	Record Identifier	Should always be zero '0'	Yes
B1	Submitter FEIN	The business FEIN; numbers only, do not include the hyphen	Yes
C1	Submitter Name	The name of the agent submitting the file	Yes
D1	Submitter Address	The mailing address of the agent submitting the file	No
E1	Submitter City	The mailing address city of the business submitting the file	No
F1	State	The two character FIPS code	Yes
G1	ZIP	The mailing address ZIP Code of the agent submitting the file Include leading zeros (0)	No
H1	ZIP Ext	The mailing address ZIP Code extension of the agent submitting the file If unknown, leave blank	No, leave blank or include the + Four (4)
I1	Contact Name	First and last name of individual from submitting agent who is responsible for the accuracy and completeness of the wage report Format the names as: First name<space>last name	Yes
J1	Phone	Contact telephone number, include the area code Numbers only, no special characters	Yes
K1	Extension	Contact telephone number extension (if any) If there is no extension, leave blank	No, leave blank or Extension
L1	Submitter Email	Contact email address	Yes

## 5.2.2. Employer Record

The employer record will contain summary totals for the employer / reporting period.

Below is a description for each field in the record. (Beginning at Column A, Row 2 for first employer in the file)

Position	Field Name	Field Specifications	Required?
A2 for first employer in the file Ax for additional employers x=next row after previous employer's wage record	Record type	Must be one '1' for employer record	Yes
B2 for first employer in the file Bx for additional employers x=next row after previous employer's wage record	Employer ID	Unemployment Insurance Employer ID , no special characters	Yes
C2 for first employer in the file Cx for additional employers x=next row after previous employer's wage record	Reporting Period	This field will contain the last month of the quarter and the year For example, the values for 2017 would be: 1st - 32017 2nd – 62017 3rd - 92017 4th - 122017	Yes
D2 for first employer in the file Dx for additional employers x=next row after previous employer's wage record	Total Gross Wages	Total NCDES wages for employer Do not use comma separator or decimal, for example \$12,524.55 would be 1252455	Yes
E2 for first employer in the file Ex for additional employers x=next row after previous employer's wage record	Total Taxable Wages	Total taxable wages for employer Do not use comma separator or decimal, for example \$8,325.99 would be 832599	Yes
F2 for first employer in the file Fx for additional employers x=next row after previous employer's wage record	Total Excess Wages	Total excess wages for employer. (Excess wages = Total wages – taxable wages) Do not use comma separator or decimal, for example \$2,983.75 would be 298375	Yes



Position	Field Name	Field Specifications	Required?
G2 for first employer in the file Gx for additional employers x=next row after previous employer's	No. of Employees on12 Month1	Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter	Yes
H2 for first employer in the file Hx for additional employers x=next row after previous employer's wage record	No. of Employees on12 Month2	Total number of employees that worked for the employer during the payrollperiod that included the 12th of the month for the second month in the quarter	Yes
I2 for first employer in the file Ix for additional employers x=next row after previous employer's wage record	No. of Employees on12 Month3	Total number of employees that worked for the employer during the payrollperiod that included the 12th of the month for the third month in the quarter	Yes
J2 for first employer in the file Jx for additional employers x=next row after previous employer's wage record	No Wage Indicator	If the employer did not pay wages during the calendar quarter and there will not be any employee records in the report, enter a '0' (zero) Otherwise enter a '1'  There should never be a '1' where there are not type '2' records in the file, and there should never be a '0' (zero) when there are type '2' records in thefile	Yes

### 5.2.3.Wage Record

The wage record will contain wage data for the employees. There should be one (1) row for each SSN / employer / reporting period.

Below is a description for each field in the record. (Beginning at Column A, Row 3 for first employee and start a new row for each additional employee, for example, employee 2 would start in position A4).

Position	Field Name	Field Specifications	Required?
A3	Record type	Must be two '2' for wage record	Yes
B3	Employer ID	Unemployment Insurance Employer's ID	Yes
C3	Reporting Period	This field will contain the last month of the quarter and the year For example, the values for 2017 should be: 1st - 32017 2nd - 62017 3rd - 92017 4th - 122017	Yes
D3	SSN	Employee's Social Security Number (SSN) SSN must contain nine (9) digits, no hyphens Excel will trim leading zeros (0) with the default settings Set the number format to 'text' for the SSN column if creating the file with Excel Refer to "Dummy SSN" section in "Appendices" to learn about how to report wages for unknown SSN	Yes
E3	First Name	Employee's First Name	Yes
F3	Middle Initial	Employees Middle Initial	No
G3	Last name	Employee's Last Name	Yes
H3	Gross Wage Amt	Total wages subject to UI paid to employee for employer Do not use comma separator or decimal, for example, \$15,687.23 would be 1568723	Yes
I3	OOS Wages Amt	Out of State taxable wages subject to UI paid to employee for the quarter Do not use comma separator or decimal, for example \$5,687.23 would be 568723	Not required if there are not out of state taxable wages to report. If there are out of state taxable wages for the quarter, report them here to receive proper credit
J3	OOS Wage state Code	The OOS Wage state code or Commonwealth/territory Use postal abbreviations.	Yes, if OOS Wage Amt is provided

Position	Field Name	Field Specifications	Required?
K3	Hours worked	Include hours worked during the quarter for the employee. Total wages and hours worked cannot both equal zero for an original filing.	No
L3	Location ID	ID of the location for which the wages are reported	No
M3	SOC Code	SOC code of the employeeEx. 11-0000	No
N3	Seasonal Indicator	Indicates seasonal employment for employee	No
O4	Employer Officer Ind	Include the owner/officer relationship of the worker 0 = Employee 1 = Officer/Owner	No
P3	Employee On12 Month1	Employee worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter 0=No 1=Yes	No
Q3	Employee On12 Month2	Employee worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter 0=No 1=Yes	No
R3	Employee On12 Month3	Employee worked for the employer during the payroll period that included the 12th of the month for the third month in the quarter 0=No 1=Yes	No
S3	Adjustment Code	Numeric - Reason code for adjustment to employee wages Zero '0' means original filing Refer Section 10.2 Adjustment Reason Codes for valid reason codes for amendments	Yes
T3	Other reason	Include the reason for adjustment if adjustment code = 10.	No

### 5.2.4.Final Record

The final record will contain totals for the file.

Below is a description for each field in the record. Final record begins in column A of the last row of the file (next row after last wage record row)

Position	Field Name	Field Specifications	Required?
Ax x=last row of the file	Record type	Must be three '3' for final record	Yes
Bx x= last row of the file	Total No. of Employees in File	Total number of wage records in file	Yes
Cx = last row of the file	Total Wages Reported in File	Total wages reported in file for all employers Do not use comma separator or decimal, for example \$52,658.45 would be 5265845	Yes

## 5.3. Download Sample File for Agent CSV File Layout

### 5.3.1. Original Submission

See [Section 10.6](#) for a sample agent CSV file layout

### 5.3.2. Amendment Submission

To amend a wage item, employers should enter the proper [adjustment code](#) against each SSN in the employee record in column 'O'. **NOTE:** When amending a previous submission, the SSN line should include all data originally reported. Only the amended information (SSN, name, wages or weeks worked) should change.

- **Add a New Employee** – Add a new SSN record with all required fields and the adjustment reason code for adding a new employee.
- **Amend Wages and/or Weeks Worked** - Enter the SSN record originally reported and amend the wages and weeks worked to reflect the new total. Use the adjustment reason code for amending wages.
- **Exclude Employee** - Enter the SSN record originally reported with zero (0) wages, zero (0) weeks worked and use the adjustment reason code for excluding an employee.
- **Correct an SSN** – 1. Enter the SSN record originally reported with zero (0) wages, zero (0) weeks worked and use the adjustment reason code for correcting an SSN. 2. Add a new SSN record with all required fields and the adjustment reason code for correcting an SSN.
- **Out of State Wage Amendment** – Enter the SSN record originally reported. In column 'I', enter the amount of out of state wages paid for that quarter for that employee and use adjustment reason code for out of state employee.
- **Name Correction** – Enter the SSN record originally reported. In the name field, enter the corrected name. Use adjustment reason code for employee name correction.

The Month 1, 2 and 3 Employment for Employer (Total record) in the amendment file should reflect the total employment for all employees, not the total employment for the amended employees.

See [Section 10.6](#) for a sample agent CSV file layout for amendment.

## 6. Employer EFW2 Interface File Definition

### 6.1. General Information

This incoming file is submitted to the system via the employer wage file upload process. The file is a fixed length file; there should be five hundred twelve (512) characters in each row. Report the actual wages paid for amended wage records. Do not report the difference between the amended and original wages.

The system will only process RA, RE, RW, RT, and RF record types and will ignore the remaining record types in the SSA Standard file format.

The file contains the following fixed length records:

Record type RA: Submitter Record

- There should be one (1) submitted record per file
- This record will contain information about the entity submitting the file
- This could be employer or agent information
- The record RA must be the first row in the file

Record Type RE: Employer Information

- There should be one (1) total record per file
- This record contains the totals for all type 'RW' records in the file

Record Type RW : Employee State Wage Record

- There should be one (1) employee record for each employee for whom wages are being reported (i.e.: You may not include two records that have duplicate SSNs)
- This record contains individual employee wage information
- There may be a single or multiple employee records in the file but only one(1) employee record for each unique SSN

Record Type RT: Wage Totals

- There should be one (1) total wage record per file
- This record contains wage totals and number of employees

Record Type RF: Final Record

- There should be one (1) final record per file
- This record indicates the end of the file and must be the last row in each file

### 6.1.1. Rules for Alpha/Numeric Fields

- Left justify and fill with blanks
- Where the "field" shows "Blank", all positions must be blank (spaces), not zeros (0)

### 6.1.2. Rules for Currency Fields

- Must contain only numbers
- No punctuation
- No signed amounts (positive or negative)
- Right justify and pad with zeros (0)
- Include both dollars and cents with no decimal point (example: \$59.60 = 00000005960)
- Any money field that has no amount to be reported must be filled with zeros (0), not blanks or spaces

## 6.2. Employer EFW2 Record Layouts

### 6.2.1. RA Record: Submitter Record

The RA record identifies the organization submitting the file. There is only one (1) RA record, and it must be the first record in each file.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required
1 - 2	Record Identifier	2	RA	Yes
3 - 11	Submitter FEIN	9	The submitter's FEIN. Numbers only, do not include the hyphen. Note: may not be the FEIN of the employer for whom wages are being reported.	Yes
12-28	Filler	17	Fill with spaces	Yes
29	Resub Indicator	1	Indicator if resubmission	
30-37	Filler	8	Fill with spaces	Fill with spaces
38-94	Business Name	57	The company name. Left justify and fill with spaces. Truncate if the name is more than 57 spaces	Yes
95-138	Mailing Address	44	The company's mailing address line 1 (Street or Post Office Box). Left justify and fill with spaces.	No, fill with spaces if there is no address line 1

Location	Field Name	Length	Field Specifications	Required
139-160	City	22	The company's mailing address city. Left justify and fill with spaces. Truncate if the name is more than 22 spaces	No, fill with spaces if there is no city
161-162	State	2	The company's mailing address State or commonwealth/ territory. Use postal abbreviations.	No, fill with spaces if there is no State
163-167	ZIP	5	The company's mailing address ZIP code.	No, fill with spaces if there is no ZIP
168-171	ZIP Ext	4	The company's four-digit extension of the mailing address ZIP code. Do not include the hyphen.	No, fill with spaces if there is no ZIP
172-216	Filler	45	Fill with spaces	Fill with spaces
217-273	Submitter Name	57	The name of the person to receive error notification if this file cannot be processed. Left justify and fill with spaces. Truncate if the name is more than 57 characters	Yes
274-317	Physical Address	44	The submitter's physical address (Street or Post Office Box). Left justify and fill with spaces.	No, fill with spaces if there is no address line 1
318-339	City	22	The submitter's physical address city. Left justify and fill with spaces.	No, fill with spaces if there is no city
340-341	State	2	The submitter's physical address State or commonwealth/territory Use postal abbreviations.	No, fill with spaces if there is no State
342-346	ZIP	5	The submitter's physical address ZIP code.	No, fill with spaces if there is no ZIP
347-350	ZIP Ext	4	The submitter's physical address four digit extension of the ZIP code. Do not include hyphen. If not applicable, fill with spaces.	No, fill with spaces if there is no ZIP extension
351-395	Filler	45	Fill with spaces	Fill with spaces
396-422	Submitter Contact Name	27	The name of the person to be contacted by the agency concerning processing problems. Left justify and fill with spaces. Truncate if the name is more than 27 spaces	Yes
423-437	Submitter Contact Phone	15	The contact's telephone number with numeric values only (including area	No, fill with spaces if there



Location	Field Name	Length	Field Specifications	Required
			code). Do not use any special characters. Example: 1232345678 Left justify and fill with spaces.	is no phone number
438-442	Submitter Contact Phone Ext	5	The contact's telephone extension. Left justify and fill with spaces.	No, fill with spaces if there is no extension
443-445	Filler	3	Fill with spaces	Fill with spaces
446-485	Submitter Contact Email	40	The contact's Email address in standard format.	Yes
486-488	Filler	3	Fill with spaces	Fill with spaces
489-498	Submitter Contact Fax	10	If applicable, Include the contact's FAX number (including area code). Otherwise, fill with spaces. For U.S. and U.S. territories only.	No, fill with spaces if there is no FAX number
499-512	Filler	14	Fill with spaces	Fill with spaces

### 6.2.2.RE Record: Employer Record

The RE record will contain totals reported. There will be one (1) RV record for each employer EFW2 wage file and reporting period. The records will contain the calculated gross (total), taxable, and non-taxable (excess) wages for the reporting period.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required
1 - 2	Record Identifier	2	RE	Yes
3-6	Report Year	4	Year for which the report is being filed.	
7	Filler	1	Fill with spaces	Fill with spaces
8-17	Employer ID	10	The employer's ID	Yes
18-39	Filler	22	Fill with spaces	Fill with spaces
40-96	Employer Name	57	The first 57 characters of the employer's name. Left justify and fill with spaces if the name is less than 50 characters. Truncate if it is more than 57 characters.	Yes
97-140	Mailing Address	44	The mailing address of the business submitting the file. This may be different than the address of the business for which the file is being submitted.	Yes

Location	Field Name	Length	Field Specifications	Required
141-162	City	22	The mailing address city of the business submitting the file. This may be different than the city of the business for which the file is being submitted.	Yes
163-164	State	2	The company's mailing address State or commonwealth/ territory. Use postal abbreviations.	Yes
165-169	ZIP	5	The submitter's physical address ZIP code.	Yes
170-173	ZIP Ext	4	The submitter's physical address four-digit extension of the ZIP code. Do not include hyphen. If not applicable, fill with spaces.	No
174-221	Filler	48	Fill with spaces	Fill with spaces
222-248	Employer Contact Name	27	The name of the person to be contacted by the agency concerning processing problems. Left justify and fill with spaces. Truncate if the name is more than 27 spaces	Yes
249-263	Employer Contact Phone	15	Employer telephone number with numeric values only (including area code). Do not use any special characters. Example: 1232345678 Left justify and fill with spaces.	No, fill with spaces if there is no phone number
264-268	Employer Contact Phone Ext	5	Employer telephone extension. Left justify and fill with spaces.	No, fill with spaces if there is no extension
269-278	Filler	10	Fill with spaces	Fill with spaces
279-318	Employer Contact Email	40	Employer Email address in standard format.	Yes
319	No Wage Indicator	1	If no wages were paid in the quarter insert a 0 in this field, if wages were paid insert a 1. There should not be any employee records in the file if the no wage indicator = 0. There must be at least one employee record included if the no wage indicator =1.	Yes
320-321	Report Quarter	2	The last month of the calendar quarter to which the report applies. "03" = First quarter, "06" = Second quarter, "09" = Third quarter, and "12" =	Yes

Location	Field Name	Length	Field Specifications	Required
			Fourth quarter	
322-512	Filler	191	Fill with spaces	Fill with spaces

### 6.2.3.RW Record: Wage Record

The RW records include the individual wage records for an SSN. Include one (1) row for each unique SSN.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required
1 - 2	Record Identifier	2	RW	Yes
3 - 11	SSN	9	The employee's SSN as shown on the original/replacement SSN card issued by SSA without hyphens. If no Refer to "Dummy SSN" section in "Appendices" to learn about how to report wages for unknown SSN	Yes
12-26	First Name	15	The employee's first name as shown on the SSN card. Left justify and fill with spaces. Truncate if the name is greater than 15 characters	Yes
27-41	Middle Initial	15	Left Justify and If applicable, include the employee's middle initial	No
42-61	Last Name	20	The employee's last name as shown on the SSN card. Truncate if the name is greater than 20 characters	Yes
62-65	Suffix	4	Left justify and include the employee's alphabetic suffix if applicable. For example: SR, JR.	No. fill with spaces if no suffix
66-179	Filler	114	Fill with spaces	Fill with spaces
180-181	Adj Reason Code	2	Numeric - Reason code for adjustment to employee wages. 00 means original filing. Valid adjustment reason codes are 01 through 10.	Yes
182-187	Reporting Period	6	This field will contain the last month of the quarter and the year. For example, the values for 2016 would be: 1st quarter - 032016 2nd quarter - 062016 3rd quarter - 092016 4th quarter - 122016	Yes
188-198	Gross Wage Amt	11	Total Gross wages for employer/reporting period. Do not use comma separator or decimal. The maximum value allows is 999,999,999.99	Yes
199-209	OOS Wage Amt	11	Right justify and fill with zeros. Do not include the decimal. For example \$25.64 should be included as: 00000002564	Yes, if there are no out of state wages fill with zeros (0)

Location	Field Name	Length	Field Specifications	Required
210-211	OOS Wage State Code	2	The OOS Wage state code or commonwealth/territory Use postal abbreviations.	Yes, if OOS Wage Amt is provided
212-247	Filler	36	Fill with spaces	Fill with spaces
248-267	Employer ID	20	Employer ID	Yes
268-270	Location	3	ID of the location for which the wages are reported	No
271-337	Filler	67	Fill with spaces	Fill with spaces
338	Employee On12 Month1	1	The number of employees who were included in the payroll for the payroll period on the 12th of month for the first month of the quarter. Right justify and pad with zeros.	Yes
339	Employee On12 Month2	1	The number of employees who were included in the payroll for the payroll period on the 12th of month for the second month of the quarter. Right justify and pad with zeros.	Yes
340	Employee On12 Month3	1	The number of employees who were included in the payroll for the payroll period on the 12th of month for the third month of the quarter. Right justify and pad with zeros.	Yes
341	Employee Officer Code	1	Put a 1 if the employee is an officer of the business, otherwise use a zero (0)	No
342-344	Hours Worked	3	Include hours worked during the quarter for the employee. Total wages and hours worked cannot both equal zero for an original filing.	No, fill with spaces if hours worked are not included
345-375	Adj Code 'Other' Explanation	31	Include the reason for adjustment if adjustment code = 10. If another adjustment code was used, fill with spaces.	No. Only if adj. reason = 10 otherwise fill with spaces
376-385	Location ID	10	ID of the location for which the wages are reported	No
386-391	SOC Code	6	Occupation code for employee	No
392	Seasonal Indicator	1	Indicates seasonal employment for employee	No
393-512	Filler	120	Fill with spaces	Fill with spaces

#### 6.2.4.RT Record: Total Record

The RT record includes the totals for the file. This must be the last record in the file.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required
1 - 2	Record Identifier	2	RT	Yes
3-17	Employer ID	15	Employer ID	Yes
18-23	Reporting Period	6	Last month and year of reporting period. Ex: First quarter 2014 would be stored as 032014	Yes
24-33	Filler	10	Fill with spaces	Fill with spaces
34-53	Total Gross Wages	20	Gross wages reported by the employer for reporting period. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as: 00000000000000002564 The maximum value allowed is 999,999,999.99	Yes
54-73	Total Taxable Wages	20	Taxable wages calculated from the records processed. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as: 00000000000000002564 The maximum value allowed is 999,999,999.99	Yes
74-93	Total Excess Wages	20	Non-taxable wages calculated from the records processed. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as:00000000000000002564 The maximum value allowed is 999,999,999.99	Yes. Excess wages must equal total wages minus taxable wages. If the excess wages paid value is unknown, put zeros. The system will calculate the excess wages based on the wage submission. Do not leave blank, put zeros if unknown.
94-103	Filler	10	Fill with spaces	Fill with spaces
104-108	No. of Employees On12 Month1	5	The number of employees who were included in the payroll for the payroll period on the 12th of month for the first month of the quarter. Right justify and pad with zeros.	Yes
109-113	No. of Employees On12 Month2	5	The number of employees who were included in the payroll for the payroll period on the 12th of month for the	Yes

Location	Field Name	Length	Field Specifications	Required
			second month of the quarter. Right justify and pad with zeros.	
114-118	No. of Employees On12 Month2	5	The number of employees who were included in the payroll for the payroll period on the 12th of month for the third month of the quarter. Right justify and pad with zeros.	Yes
119-512	Filler	394	Fill with spaces	Fill with spaces

### 6.2.5.RF Record: Summary Record

Location	Field Name	Length	Field Specifications	Required
1 - 2	Record Identifier	2	RF	Yes
3 - 7	Filler	5	Fill with spaces	Fill with spaces
8 - 16	Total No. of Employees in File	9	The total number of RF records reported on the entire file. Right justify and fill with zeros.	Yes
17 - 36	Total Wages Reported in File	20	The sum of gross wages reported in the file. Right justify and fill with zeros. For example \$25.64 should be included as: 00000000000000002564 The maximum value allowed is 999.999.999.99	Yes
37 - 512	Filler	476	Fill with spaces	Fill with spaces

### 6.3. Amendment Submission

To amend wages for a SSN, employers should enter the proper adjustment code for each amended SSN record at position 180-181. A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the new wages with proper adjustment code. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.

All wage amendment submissions will process as a batch, regardless of the number of records in the original submission.



## 7. Agent EFW2 Interface File Definition

### 7.1. General Information

Agents can submit wage information for multiple employers and reporting periods in this file format. There is no need to generate a separate file for each employer and reporting period. Original filings and amendments can be included in the same file. However, an original and amendment for the same employer and reporting period cannot be included in the same file. Report the actual wages paid for amended wage records. Do not report the difference between the amended and original wages.

The following rules for individual record types apply:

This incoming file is submitted to the system via the agent wage file upload process. The file is a fixed length file; there should be five hundred twelve (512) characters in each row.

The system will only process RA, RE, RW, RT, and RF record types and will ignore the remaining record types in the SSA Standard file format.

The file contains the following fixed length records:

Record type RA: Submitter Record

- There should be one (1) submitted record per file
- This record will contain information about the entity submitting the file
- This could be employer or agent information
- The record RA must be the first row in the file

Record Type RE: Employer Information

- There can be more than one total record per file
- This record contains the totals for each type 'RW' records in the file

Record Type RW : Employee State Wage Record

- There should be one (1) employee record for each employee for whom wages are being reported (i.e.: You may not include two records that have duplicate SSNs)
- This record contains individual employee wage information
- There may be a single or multiple employee records in the file but only one(1) employee record for each unique SSN

Record Type RT: Wage Totals

- There should be one (1) total wage record per employer
- This record contains wage totals and number of employees

Record Type RF: Final Record

- There should be one (1) final record per file
- This record indicates the end of the file and must be the last row in each file

#### 7.1.1. Rules for Alpha/Numeric Fields

- Left justify and fill with blanks
- Where the "field" shows "Blank", all positions must be blank (spaces), not zeros (0)

### 7.1.2.Rules for Currency Fields

- Must contain only numbers
- No punctuation
- No signed amounts (positive or negative)
- Right justify and pad with zeros (0)
- Include both dollars and cents with no decimal point (example: \$59.60 = 00000005960)
- Any money field that has no amount to be reported must be filled with zeros (0), not blanks or spaces

## 7.2. Agent EFW2 Record Layout

### 7.2.1.RA Record: Submitter Record

The RA record identifies the organization submitting the file. There is only one (1) RA record, and it must be the first record in each file.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required
1 - 2	Record Identifier	2	RA	Yes
3 - 11	Submitter FEIN	9	The submitter's FEIN. Numbers only, do not include the hyphen. Note: may not be the FEIN of the employer for whom wages are being reported.	Yes
12-28	Filler	17	Fill with spaces	Yes
29	Resub Indicator	1	Indicator if resubmission	No
30-37	Filler	8	Fill with spaces	Fill with spaces
38-94	Agent Name	57	The agent name. Left justify and fill with spaces. Truncate if the name is more than 57 spaces	Yes
95-138	Mailing Address	44	The agent's mailing address line 1 (Street or Post Office Box). Left justify and fill with spaces.	No, fill with spaces if there is no address line 1
139-160	City	22	The agent's mailing address city. Left justify and fill with spaces. Truncate if the name is more than 22 spaces	No, fill with spaces if there is no city
161-162	State	2	The agent's mailing address State or commonwealth/ territory. Use postal abbreviations.	No, fill with spaces if there is no State

Location	Field Name	Length	Field Specifications	Required
163-167	ZIP	5	The agent's mailing address ZIP code.	No, fill with spaces if there is no ZIP
168-171	ZIP Ext	4	The agent's four-digit extension of the mailing address ZIP code. Do not include the hyphen.	No, fill with spaces if there is no ZIP
172-216	Filler	45	Fill with spaces	Fill with spaces
217-273	Submitter Name	57	The name of the person to receive error notification if this file cannot be processed. Left justify and fill with spaces. Truncate if the name is more than 57 characters	Yes
274-317	Physical Address	44	The submitter's physical address (Street or Post Office Box). Left justify and fill with spaces.	No, fill with spaces if there is no address line 1
318-339	City	22	The submitter's physical address city. Left justify and fill with spaces.	No, fill with spaces if there is no city
340-341	State	2	The submitter's physical address State or commonwealth/territory Use postal abbreviations.	No, fill with spaces if there is no State
342-346	ZIP	5	The submitter's physical address ZIP code.	No, fill with spaces if there is no ZIP
347-350	ZIP Ext	4	The submitter's physical address four digit extension of the ZIP code. Do not include hyphen. If not applicable, fill with spaces.	No, fill with spaces if there is no ZIP extension
351-395	Filler	45	Fill with spaces	Fill with spaces
396-422	Submitter Contact Name	27	The name of the person to be contacted by the agency concerning processing problems. Left justify and fill with spaces. Truncate if the name is more than 27 spaces	Yes
423-437	Submitter Contact Phone	15	The contact's telephone number with numeric values only (including area code). Do not use any special characters. Example: 1232345678 Left justify and fill with spaces.	No, fill with spaces if there is no phone number
438-442	Submitter Contact Phone Ext	5	The contact's telephone extension. Left justify and fill with spaces.	No, fill with spaces if there is no extension
443-445	Filler	3	Fill with spaces	Fill with spaces
446-485	Submitter Contact Email	40	The contact's Email address in standard format.	Yes

Location	Field Name	Length	Field Specifications	Required
486-488	Filler	3	Fill with spaces	Fill with spaces
489-498	Submitter Contact Fax	10	If applicable, Include the contact's FAX number (including area code). Otherwise, fill with spaces. For U.S. and U.S. territories only.	No, fill with spaces if there is no FAX number
499-512	Filler	14	Fill with spaces	Fill with spaces

### 7.2.2.RE Record: Employer Record

The RE record will contain totals reported. There will be one (1) RV record for each employer EFW2 wage file and reporting period. The records will contain the calculated gross (total), taxable, and non-taxable (excess) wages for the reporting period.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required
1 - 2	Record Identifier	2	RE	Yes
3-6	Report Year	4	Year for which the report is being filed.	Yes
7	Filler	1	Fill with spaces	Fill with spaces
8-17	Employer ID	10	The employer's ID	Yes
18-39	Filler	22	Fill with spaces	Fill with spaces
40-96	Employer Name	57	The first 57 characters of the employer's name. Left justify and fill with spaces if the name is less than 50 characters. Truncate if it is more than 57 characters.	Yes
97-140	Mailing Address	44	The mailing address of the business submitting the file. This may be different than the address of the business for which the file is being submitted.	Yes
141-162	City	22	The mailing address city of the business submitting the file. This may be different than the city of the business for which the file is being submitted.	Yes
163-164	State	2	The company's mailing address State or commonwealth/ territory. Use postal abbreviations.	Yes
165-169	ZIP	5	The submitter's physical address ZIP code.	Yes
170-173	ZIP Ext	4	The submitter's physical address four-digit extension of the ZIP code. Do not include hyphen. If not applicable, fill with spaces.	No
174-221	Filler	48	Fill with spaces	Fill with spaces
222-248	Employer Contact Name	27	The name of the person to be contacted by the agency concerning processing problems. Left justify and fill with spaces. Truncate if the name is more than 27 spaces	Yes
249-263	Employer Contact Phone	15	Employer telephone number with numeric values only (including area code). Do not use any special characters. Example: 1232345678	No, fill with spaces if there is no phone number

Location	Field Name	Length	Field Specifications	Required
			Left justify and fill with spaces.	
264-268	Employer Contact Phone Ext	5	Employer telephone extension. Left justify and fill with spaces.	No, fill with spaces if there is no extension
269-278	Filler	10	Fill with spaces	Fill with spaces
279-318	Employer Contact Email	40	Employer Email address in standard format.	Yes
319	No Wage Indicator	1	If no wages were paid in the quarter insert a 0 in this field, if wages were paid insert a 1. There should not be any employee records in the file if the no wage indicator = 0. There must be at least one employee record included if the no wage indicator =1.	Yes
320-321	Report Quarte	2	The last month of the calendar quarter to which the report applies. "03" = First quarter, "06" = Second quarter, "09" = Third quarter, and "12" = Fourth quarter	Yes
322-512	Filler	191	Fill with spaces	Fill with spaces

### 7.2.3.RW Record: Wage Record

The RW records include the individual wage records for an SSN. Include one (1) row for each unique SSN.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required
1 - 2	Record Identifier	2	RW	Yes
3 - 11	SSN	9	The employee's SSN as shown on the original/replacement SSN card issued by SSA without hyphens. If no Refer to "Dummy SSN" section in "Appendices" to learn about how to report wages for unknown SSN	Yes
12-26	First Name	15	The employee's first name as shown on the SSN card. Left justify and fill with spaces. Truncate if the name is greater than 15 characters	Yes
27-41	Middle Initial	15	Left Justify and If applicable, include the employee's middle initial	Yes
42-61	Last Name	20	The employee's last name as shown on the SSN card. Truncate if the name is greater than 20 characters	Yes
62-65	Suffix	4	Left justify and include the employee's alphabetic suffix if applicable. For example: SR, JR.	No. fill with spaces if no suffix
66-179	Filler	114	Fill with spaces	Fill with spaces
180-181	Adj Reason Code	2	Numeric - Reason code for adjustment to employee wages. 00 means original filing. Valid adjustment reason codes are 01 through 10.	Yes
182-187	Reporting Period	6	This field will contain the last month of the quarter and the year. For example, the values for 2016 would be: 1st quarter - 032016 2nd quarter - 062016 3rd quarter - 092016 4th quarter - 122016	Yes
188-198	Gross Wage Amt	11	Total Gross wages for employer/reporting period. Do not use comma separator or decimal. The maximum value allows is 999,999,999.99	Yes
199-209	OOS Wage Amt	11	Right justify and fill with zeros. Do not include the decimal. For example \$25.64 should be included as: 00000002564	Yes, if there are no out of state wages fill with zeros (0)

Location	Field Name	Length	Field Specifications	Required
210-211	OOS Wage State Code	2	The OOS Wage state code or commonwealth/territory Use postal abbreviations.	Yes, if OOS Wage Amt is provided
212-247	Filler	36	Fill with spaces	Fill with spaces
248-267	Employer ID	20	Employer ID	Yes
268-270	Location	3	ID of the location for which the wages are reported	No
271-337	Filler	67	Fill with spaces	Fill with spaces
338	Employee On12 Month1	1	The number of employees who were included in the payroll for the payroll period on the 12th of month for the first month of the quarter. Right justify and pad with zeros.	Yes
339	Employee On12 Month2	1	The number of employees who were included in the payroll for the payroll period on the 12th of month for the second month of the quarter. Right justify and pad with zeros.	Yes
340	Employee On12 Month3	1	The number of employees who were included in the payroll for the payroll period on the 12th of month for the third month of the quarter. Right justify and pad with zeros.	Yes
341	Employee Officer Code	1	Put a 1 if the employee is an officer of the business, otherwise use a zero (0)	No
342-344	Hours Worked	3	Include hours worked during the quarter for the employee. Total wages and hours worked cannot both equal zero for an original filing.	No, fill with spaces if hours worked are not included
345-375	Adj Code 'Other' Explanation	31	Include the reason for adjustment if adjustment code = 10. If another adjustment code was used, fill with spaces.	No. Only if adj. reason = 10 otherwise fill with spaces
376-385	Location ID	10	ID of the location for which the wages are reported	No
386-391	SOC Code	6	Occupation code for employee	No
392	Seasonal Indicator	1	Indicates seasonal employment for employee	No
393-512	Filler	120	Fill with spaces	Fill with spaces



### 7.2.4.RT Record: Total Record

The RT record includes the totals for the file. This must be the last record in the file.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required
1 - 2	Record Identifier	2	RT	Yes
3-17	Employer ID	15	Employer ID	Yes
18-23	Reporting Period	6	Last month and year of reporting period. Ex: First quarter 2014 would be stored as 032014	Yes
24-33	Filler	10	Fill with spaces	Fill with spaces
34-53	Total Gross Wages	20	Gross wages reported by the employer for reporting period. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as: 00000000000000002564 The maximum value allowed is 999,999,999.99	Yes
54-73	Total Taxable Wages	20	Taxable wages calculated from the records processed. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as: 00000000000000002564 The maximum value allowed is 999,999,999.99	Yes
74-93	Total Excess Wages	20	Non-taxable wages calculated from the records processed. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as:00000000000000002564 The maximum value allowed is 999,999,999.99	Yes. Excess wages must equal total wages minus taxable wages. If the excess wages paid value is unknown, put zeros. The system will calculate the excess wages based on the wage submission. Do not leave blank, put zeros if unknown.
94-103	Filler	10	Fill with spaces	Fill with spaces
104-108	No. of Employees On12 Month1	5	The number of employees who were included in the payroll for the payroll period on the 12th of month for the first month of the quarter. Right justify and pad with zeros.	Yes

Location	Field Name	Length	Field Specifications	Required
109-113	No. of Employees On12 Month2	5	The number of employees who were included in the payroll for the payroll period on the 12th of month for the second month of the quarter. Right justify and pad with zeros.	Yes
114-118	No. of Employees On12 Month2	5	The number of employees who were included in the payroll for the payroll period on the 12th of month for the third month of the quarter. Right justify and pad with zeros.	Yes
119-512	Filler	394	Fill with spaces	Fill with spaces

### 7.2.5.RF Record: Summary Record

Location	Field Name	Length	Field Specifications	Required
1 - 2	Record Identifier	2	RF	Yes
3 - 7	Filler	5	Fill with spaces	Fill with spaces
8 - 16	Total No. of Employees in File	9	The total number of RF records reported on the entire file. Right justify and fill with zeros.	
17 - 36	Total Wages Reported in File	20	The sum of gross wages reported in the file. Right justify and fill with zeros. For example \$25.64 should be included as: 00000000000000002564 The maximum value allowed is 999.999.999.99	
37 - 512	Filler	476	Fill with spaces	Fill with spaces

## 7.3. Amendment Submission

To amend wages for a SSN, employers should enter the proper adjustment code for each amended SSN record at position 180-181. A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the new wages with proper adjustment code. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.

All wage amendment submissions will process as a batch, regardless of the number of records in the original submission.

## 8. Agent Payment Submission – Payment Allocation File

### 8.1. General Information

In the Agent Self-Service Portal, agents can submit payments for a single or multiple client employers. If an agent chooses to submit a single payment for multiple employers, they must first tell the system how they want the single payment allocated between their clients. The payment allocation file is the way this is done. Agents may manually allocate payments or submit a payment allocation file.

There are two ways to create a payment allocation file. An agent can download a file from the system and add the allocated amounts to that file (column E) or they can create their own allocation file using the specifications listed below.

The download file contains basic information about the agent's clients:

- Employer ID for all active clients
- Total amount due for each client
- Amount due for the most recently completed calendar quarter for each client

Agents may select the following type of file for download:

- A file that contains only clients that have an authorization on file with NCDES.
- A file that contains only clients that were in wage report file
  - you will be required to enter the confirmation number(s) of the report(s).
- A file that contains only clients that have an authorization on file with NCDES AND clients that were in the wage report file
  - you will be required to enter the confirmation number(s) of the report(s).

The file to be uploaded will contain the same elements as the download file with one more element added:

Amount of payment to be allocated to each employer (Column E). The payment amounts for individual employers cannot exceed the total outstanding debt for that employer.

## 8.2. Payment Allocation File

This incoming file is submitted through the Agent Self-Service Portal via the system's online screens. It will be a commaseparated file (CSV) that contains payment allocation amounts for each employer. Agents can upload a file to the system without first generating a download file. The file must match the specifications listed below.

### 8.2.1.Summary Section – Row 1

This row will contain summary information about the file. This record should be the first record in the file. (Beginning at Column A, Row 1). All fields are required.

Column	Column Name	Column Description
A1	Record Identifier	Will always be '1'
B1	Agent ID	Contains the Agent ID assigned by the system.
C1	Total Number of Employers in the file	Contains the total number of employers in the file.

### 8.2.2.Detail Section – Remaining Rows

These rows will contain information about the separate employer accounts. Each row will contain the Employer ID number as well as debt information. An example of the file is below this table. (Beginning at Column A, Row 2). All fields are required.

Column	Column Name	Column Description
A2	Record Identifier	Will always be 2
B2	Employer ID	Contains the Employer ID.
C2	Total Amount Due	Contains the total amount due by the employer. This is a currency field and should contain decimals and cents. This field should not contain commas. Example: \$1,000.23 should be included as 1000.23 Enter 0 if the file is created manually.
D2	Quarter Amount Due	Contains the amount due for the most recently completed calendar quarter. This is a currency field and should contain decimals and cents. This field should not contain commas. Example: \$1,000.23 should be included as 1000.23 Enter 0 if the file is created manually.

E2	Allocated Amount	<p>This column will contain the allocated payment amount for the employer that is entered by the agent. The system will store this amount as the allocated payment amount.</p> <p>This is a currency field and should contain decimals and cents. This field should not contain commas.</p> <p>Example: \$1,000.23 will be included as 1000.23</p>
----	------------------	--

## 9. Payment Submission – ACH Credit

### 9.1. General Information

In the system, employers or agents can submit payments via the payment method ACH Credit. This requires the employer or agent to copy the addenda information from the payment confirmation screen, which they then send to their bank. The bank ‘pushes’ the money to the system each night via interface.

To receive prompt and accurate processing of your ACH Credit payment, you must relay the following information to your bank:

- The required addenda format is referenced below.
- Inform your bank that the information you are providing should be used to populate the ‘Payment Related Information’ portion of the Addenda record.

Once you send this information to your bank, the bank will then return the ‘Payment Related Information’ portion of the Addenda record to the agency along with the payment.

When the payment is received by the agency from the bank, the money will be allocated to your account or your clients’ account(s) as was identified during the online payment process. Sending accurate information to your bank is imperative for the proper processing of your payment.

**NOTE:** The effective date of your payment will be the date the payment is received by the agency from your bank, not the date when the payment addenda information was generated.

## 9.2. ACH Addenda Record Specification

When submitting an ACH Credit payment, Employers and Agents should copy the ACH Addenda record from the Payment Confirmation screen in the system. This ACH addenda record should be sent to your bank for processing.

The addenda record specifications are provided below. We strongly suggest you copy the on screen addenda record provided during the payment process.

	Field Name	Format/Description	Length	Logic/Validation
1	Record Type	'7' designates an addenda record for a specific Entry detail record	1	"7"
	Addenda Type Code	'05' is the addenda type	2	"05"
3	Payment Related Information (80 characters spaces 4-83) Discretionary Data	Discretionary Payment related data. This field is broken down further into five (5) additional fields each field is separated by a field separator (*). These fields contain data regarding the individual employer accounts to which the payments are to be applied.		
3a	Reserved	Reserved.	3	Reserved Value must be 'TXP'
		Separator	1	Field Separator (*)
3b	Employer ID Agent ID	Employer ID or Agent ID of the employer or Agent submitting the payment	10	Left justified with blank spaces to the right NOTE: For an agent making a payment directly on the employer's account (by using the employer lookup functionality), the employer's ID should be used.
		Separator	1	Field Separator (*)
3c	Confirmation Number	This position should contain the confirmation number assigned by the system	9	Left justified with blank spaces to the right
		Separator	1	Field Separator (*)
3d	Amount	Total Payment amount of the ACH Credit for a particular transaction in US dollars and cents	10	Amount of Payment (dollars and cents. No decimal No comma) Left fill with zeros (0) For example, \$5,324.89 would be 532489
		Separator	1	Field Separator (*)
3e	Type	Identifies who is sending this payment (employer or agent)	1	Values - E or A

	Field Name	Format/Description	Length	Logic/Validation
				E for Employer A for Agents/Remitter
		Separator	1	Field Separator (*)
3e	Reserved Data	Reserved Data	40	Reserved Data – fill with 0s 00000000000000000000000000000000 0000000
		Separator	1	Field Separator (*)
		Terminator Always '\'	1	must be = \
4	Addenda SequenceNumber	A sequential ascending consecutive number assigned to each primary addenda record	4	"0001"
5	Entry Detail Sequence Number	Contains the last seven digits (or ascending sequence number section) of the Entry Detail Record's trace number	7	Last seven (7) digits of the trace number of the related entry detail record

### 9.3. ACH Addenda Record Sample

#### Employer Sample

705TXP\*0017930058\*000073536\*0000271600\***E**\*00000000000000000000000000000000  
0000\*000000000000

#### Agent Sample

705TXP\*0008362943\*000073712\*0176553400\***A**\*00000000000000000000000000000000  
0000\*000000000000







## 10. Appendices

### 10.1. Worker Relationship

NCDES requires information about the relationship between the employee and the employer. This information will be used to help staff make determinations regarding unemployment claims.

The types and values that should be included in the file are described below:

Value	Title	Description
0	Worker/Employee	Use code zero (0) if there is no owner or officer relationship between the worker and the employer. Most workers will fall into this category
1	Owner or Officer	Use code one (1) if the worker is also an owner or officer of the business.

### 10.2. Adjustment Reason Codes

Code used for amendments. .

The code descriptions are the following:

Code	Adjustment Reason
1	Reported individual wages in error
2	Reported name error
3	Social security number error
4	Wages reported to North Carolina in error
5	Wages reported to another state in error
6	Wages of proprietor reported in error
7	Wages of minor child/spouse/parents of proprietor reported in error
8	Wages of partner reported in error
9	Wages of minor child/spouse/parents of partner reported in error
10	Miscellaneous error (note required)
11	Supplemental Wages

### 10.3. Email Standard Format

- Must contain only one (1) @ symbol
- Must not contain consecutive periods to the left or right of the @ symbol
- Must not contain empty spaces to the left or right of the @ symbol
- Must not contain a period in the first or last position
- Must not contain a period immediately to the left or right of the @ symbol
- Must not contain an @ symbol in the first or last position
- Must not contain characters other than alphanumeric, hyphens, or periods to the right of the @ symbol
- Must not contain hyphens immediately to the right of the @ symbol or before or after a period

- Must contain either alphanumeric characters or the following keyboard characters, to the left of the @ symbol: (~!#\$%^&\*+\_+{}|?'\-= / `)

## 10.4. SSN Standard Format

Social Security Numbers are validated based on the standard Social Security Administration rules. These are listed below.

- Must contain 9 numeric digits
- A Social Security number CANNOT:
  - Contain all zeroes in any specific group (ie 000-##-####, ###-00-####, or ###-##-0000)
  - Begin with '666'.
  - Begin with any value from '900-999'
  - Be '078-05-1120'
  - Be '219-09-9999'
  - Be 000000000, 111111111, 222222222, 333333333, 444444444, 555555555, 666666666, 777777777, 888888888, 123456789, 987654321

## 10.5. Dummy SSN

If the Social Security Number is not available or unknown for an employee, you can report their wages using dummy SSN. An SSN starting with 9 is considered a dummy SSN in NCSUITS. You can report more than one dummy SSN for a quarter, but each SSN must be unique.

Following are some example of dummy SSNs

- 900000001
- 900000002
- 900000003
- 900000004
- 900000005
- 900000006
- ...
- ...
- 999999999






## 10.6. FIPS Code









Name	FIPS Code	Postal Code
Alabama	1	AL
Alaska	2	AK
American Samoa	60	AS
Arizona	4	AZ
Arkansas	5	AR
California	6	CA
Colorado	8	CO
Commonwealth of the Northern Mariana Islands	69	MP
Connecticut	9	CT
Delaware	10	DE
District of Columbia	11	DC
Florida	12	FL
Georgia	13	GA
Guam	66	GU
Hawaii	15	HI
Idaho	16	ID
Illinois	17	IL
Indiana	18	IN
Iowa	19	IA

Name	FIPS Code	Postal Code
Kansas	20	KS
Kentucky	21	KY
Louisiana	22	LA
Maine	23	ME
Maryland	24	MD
Massachusetts	25	MA
Michigan	26	MI
Minnesota	27	MN
Mississippi	28	MS
Missouri	29	MO
Montana	30	MT
Nebraska	31	NE
Nevada	32	NV
New Hampshire	33	NH
New Jersey	34	NJ
New Mexico	35	NM
New York	36	NY
North Carolina	37	NC
North Dakota	38	ND
Ohio	39	OH
Oklahoma	40	OK
Oregon	41	OR
Pennsylvania	42	PA
Puerto Rico	72	PR
Rhode Island	44	RI
South Carolina	45	SC
South Dakota	46	SD
Tennessee	47	TN
Texas	48	TX
U.S. Virgin Islands	78	VI
Utah	49	UT
Vermont	50	VT
Virginia	51	VA
Washington	53	WA

Name	FIPS Code	Postal Code
West Virginia	54	WV
Wisconsin	55	WI
Wyoming	56	WY

## 10.7. Sample File Layouts

Employer ICESA - Original	 Employer_ICESA_Original.txt
Employer ICESA - Amendment	 Employer_ICESA_Amendment.txt
Agent ICESA - Original	 Agent_ICESA_Original.txt
Agent ICESA - Amendment	 Agent_ICESA_Amendment.txt
Employer CSV - Original	 Employer_CSV_Original.csv

Employer CSV - Amendment	 Employer_CSV_Amendment.csv
Agent CSV - Original	 Agent_CSV_Original.csv
Agent CSV - Amendment	 Agent_CSV_Amendment.csv
Employer EFW2 - Original	 Employer_EFW_Original.txt
Employer EFW2 - Amendment	 Employer_EFW_Amendment.txt
Agent EFW2 - Original	 Agent_EFW_Original.txt
Agent EFW2 - Amendment	 Agent_EFW_Amendment.txt
Agent / Employer Payment Allocation	 AgentEmployerPaymentAllocation.csv

## 10.8. Wage Report File Validations

### EFW2 – Wage Report File Validation



EFW2%20-%20Wage  
Report%20File

## ICESA – Wage Report File Validation



ICESA%20-%20Wage  
Report%20File%20Validation

## CSV – Wage Report File Validations



CSV%20-%20Wage  
Report%20File%20Validation